

No. 1983-21

AN ACT

HB 191

Amending the act of November 1, 1971 (P.L.495, No.113), entitled "An act providing for the compensation of county officers in counties of the second through eighth classes, for the disposition of fees, for filing of bonds in certain cases and for duties of certain officers," providing for the collection by the recorder of deeds of any amount payable upon a redetermination of the amount of tax due; and providing for affidavits when the property is located in more than one political subdivision.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. Section 6(b) and (c) of the act of November 1, 1971 (P.L.495, No.113), entitled "An act providing for the compensation of county officers in counties of the second through eighth classes, for the disposition of fees, for filing of bonds in certain cases and for duties of certain officers," reenacted and amended October 7, 1976 (P.L.1101, No.223) and amended November 1, 1979 (P.L.246, No.82), are amended and a subsection is added to read:

Section 6. * * *

(b) The recorder of deeds shall perform the duties now or hereafter required by law, and shall be the collection agent for the Commonwealth of Pennsylvania of the Pennsylvania realty transfer tax, *including any amount payable upon a redetermination of the amount of tax due*, and shall comply with the laws relating thereto and the rules and regulations of the Secretary of Revenue. *In order to ascertain the amount of taxes due when the property is located in more than one county, the recorder of deeds shall not accept for recording such a deed unless it is accompanied by an affidavit showing what taxes are due each county.*

(c) The recorder of deeds shall be the collection agent for any political subdivision levying a local realty transfer tax, *including any amount payable upon a redetermination of the amount of tax due*, without compensation from the political subdivision. *In order to ascertain the amount of taxes due when the property is located in more than one political subdivision, the recorder of deeds shall not accept for recording such a deed unless it is accompanied by an affidavit showing what taxes are due each municipality.* On or before the tenth of each month, the recorder of deeds shall pay over to the appropriate political subdivision all local realty transfer taxes collected, less two per cent for use of the county, together with a report containing the information as is required by the Commonwealth of Pennsylvania in reporting collections of the Pennsylvania realty transfer tax. The recorder of deeds shall pay the two per cent withheld to the county. The county shall obtain and pay the premium or premiums on any bond or bonds necessary to cover the performance of the recorder of deeds' duties under this subsection.

(d) Upon a redetermination of the amount of realty transfer tax due, the deed shall be rerecorded or the additional realty transfer tax form shall be recorded at the option of the recorder of deeds but the recorder of deeds shall rerecord the deed or record the additional realty transfer tax form only when both State and local amounts payable, and a fee to cover the costs of rerecording or recording, have been tendered.

Section 2. This act shall take effect immediately.

APPROVED—The 7th day of July, A. D. 1983.

DICK THORNBURGH